

<p style="text-align: center;"><b>2007-2008</b> <b>MID-YEAR BUDGET REVIEW</b> <b>Section I</b></p>
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## **I. OPERATING BUDGET STATUS REPORT**

At mid-year, the City Manager's Budget Office conducts a comprehensive review of expenditure and revenue performance in the General Fund and special operating funds through the first six months of the fiscal year. This section of the report is intended to summarize the results of that review. The section is organized as follows:

- A. **General Fund Source and Use of Funds** – Included is a Mid-Year Status Report Source and Use of Funds showing overall modifications to the 2007-2008 budget, actual revenues and expenditures through December 31, 2007, and proposed changes recommended as part of this document.
- B. **Status of General Fund Revenues** - The mid-year status of General Fund revenue collections is discussed at the revenue category level in this section.
- C. **Status of General Fund Expenditures** - The status of overall General Fund expenditures is provided. Included is a discussion of those departments with significant variances or issues of interest and documentation on the changes to the Contingency Reserve through December 2007.
- D. **Status of Selected Special Funds** – A review of the mid-year status of revenue collections and expenditures for selected special funds with issues of interest or variances is provided.

**GENERAL FUND**  
**2007-2008 MID-YEAR STATUS REPORT**  
**(December 31, 2007)**

<b>SOURCE OF FUNDS</b>	(A) 2007-2008 ADOPTED BUDGET	(B) CURRENT- YEAR MODIFICATIONS	(C) CARRYOVER ENCUMBRANCES	(A+B+C) CURRENT MODIFIED BUDGET	ACTUALS THROUGH DECEMBER	PRIOR-YEAR ACTUALS THROUGH DECEMBER	2007-2008 PROPOSED CHANGES
FUND BALANCE							
Encumbrance Reserve		0	28,219,179	28,219,179	28,219,179	48,529,453	
Liquidation of C/O Encumbrances		0		0		0	
Carryover	205,468,471	42,161,439	0	247,629,910	247,629,910	209,492,629	
SUBTOTAL	205,468,471	42,161,439	28,219,179	275,849,089	275,849,089	258,022,082	0
GENERAL REVENUE							
Property Tax	198,154,000	0	0	198,154,000	29,021,036	53,662,644	
Sales Tax	152,636,000	0	0	152,636,000	29,639,282	37,615,828	
Transient Occupancy Tax	8,988,000	0	0	8,988,000	3,704,788	3,180,891	
Franchise Fees	39,032,000	0	0	39,032,000	16,150,679	14,947,258	
Utility Tax	79,141,000	0	0	79,141,000	33,206,587	29,338,360	
Licenses & Permits	79,719,404	(233,074)	0	79,486,330	40,800,685	39,761,364	(1,987,197)
Fines, Forfeitures & Penalties	14,707,600	0	0	14,707,600	7,334,648	6,628,390	
Revenue From Money/Property	13,909,080	0	0	13,909,080	7,594,793	6,269,334	
Revenue From Local Agencies	47,243,063	2,122,298	0	49,365,361	18,285,643	16,128,554	4,993
Revenue From State Government	10,429,201	(34,706)	0	10,394,495	8,532,902	8,030,085	576,272
Revenue From Federal Governmen	6,142,948	4,302,751	0	10,445,699	2,004,716	1,657,670	26,112
Departmental Charges	30,714,618	138,900	0	30,853,518	15,596,319	14,468,461	(675,000)
Other Revenue	18,527,194	3,978,239	0	22,505,433	11,320,611	13,216,443	298,000
SUBTOTAL	699,344,108	10,274,408	0	709,618,516	223,192,689	244,905,282	(1,756,820)
TRANSFERS AND REIMBURSEMENTS							
Overhead Reimbursements	33,134,567	0	0	33,134,567	26,562,935	19,830,056	
Transfers	49,645,659	400,000	0	50,045,659	31,437,153	27,127,484	977,000
Reimbursements for Services	17,824,541	0	0	17,824,541	6,297,348	4,584,943	
SUBTOTAL	100,604,767	400,000	0	101,004,767	64,297,436	51,542,483	977,000
<b>TOTAL SOURCE OF FUNDS</b>	<b>1,005,417,346</b>	<b>52,835,847</b>	<b>28,219,179</b>	<b>1,086,472,372</b>	<b>563,339,214</b>	<b>554,469,847</b>	<b>(779,820)</b>

**GENERAL FUND**  
**2007-2008 MID-YEAR STATUS REPORT**  
**(December 31, 2007)**

<b>USE OF FUNDS</b>	<b>(A) 2007-2008 ADOPTED BUDGET</b>	<b>(B) CURRENT- YEAR MODIFICATIONS</b>	<b>(C) CARRYOVER ENCUMBRANCES</b>	<b>(A+B+C) CURRENT MODIFIED BUDGET</b>	<b>ACTUALS THROUGH DECEMBER</b>	<b>PRIOR-YEAR ACTUALS THROUGH DECEMBER</b>	<b>2007-2008 PROPOSED CHANGES</b>
<b>DEPARTMENTAL</b>							
City Attorney	13,385,143	401,459	1,606,734	15,393,336	5,818,704	5,384,397	5,979
City Auditor	2,834,886	241,255	9,734	3,085,875	1,063,755	1,117,472	(6,519)
City Clerk	3,045,577	770,711	37,628	3,853,916	868,803	766,506	4,948
City Manager	9,775,730	2,686,454	339,484	12,801,668	5,066,108	3,863,870	(199,740)
Economic Development	4,460,576	21,130	608,777	5,090,483	2,018,880	2,613,162	12,175
Emergency Services	531,913	5,670		537,583	206,822	175,402	1,080
Environmental Services	1,785,919	(282,349)	355,689	1,859,259	227,158	426,274	21,534
Finance	11,486,503	338,601	468,995	12,294,099	4,990,687	4,674,239	15,224
Fire	134,390,115	17,262,590	363,968	152,016,673	74,550,478	58,306,714	10,549,714
General Services	19,389,324	171,749	2,118,478	21,679,551	8,772,391	8,530,313	47,923
Human Resources	7,723,686	94,551	160,222	7,978,459	3,230,995	2,828,236	3,006
Independent Police Auditor	832,794	27,931	8,824	869,549	376,875	341,783	1,536
Information Technology	16,989,863	252,106	738,799	17,980,768	7,092,885	6,666,690	271,993
Library	28,807,311	582,628	92,980	29,482,919	12,835,645	11,780,084	(24,664)
Mayor and City Council	9,665,219	(219,973)	27,840	9,473,086	3,313,319	3,180,101	154,776
Parks, Recreation & Neighb. Svces	65,046,290	219,698	3,788,703	69,054,691	29,222,444	27,129,880	(697,465)
Planning, Building & Code Enforcement	39,284,064	251,017	311,102	39,846,183	15,425,903	15,029,138	(911,760)
Police	281,142,125	1,856,471	2,452,650	285,451,246	125,784,760	115,488,812	1,663,321
Public Works	10,641,058	186,990	322,276	11,150,324	5,290,967	4,729,244	(4,343)
Redevelopment Agency	1,410,680	41,531		1,452,211	585,455	586,863	2,932
Transportation	34,267,239	(38,155)	772,861	35,001,945	13,954,214	13,160,070	102,463
<b>SUBTOTAL</b>	<b>696,896,015</b>	<b>24,872,065</b>	<b>14,585,744</b>	<b>736,353,824</b>	<b>320,697,248</b>	<b>286,779,250</b>	<b>11,014,113</b>
<b>NON-DEPARTMENTAL</b>							
City-Wide Expenses	128,085,249	11,930,587	9,555,126	149,570,962	39,773,179	33,788,797	2,918,672
Capital Contributions	22,379,718	17,593,696	4,078,309	44,051,723	7,341,391	5,242,313	(1,398,042)
Transfers	28,876,906	566,000		29,442,906	26,133,310	28,961,208	646,871
Earmarked Reserves	100,040,659	(3,391,344)		96,649,315		0	(13,961,434)
Contingency Reserve	29,138,799	1,264,843		30,403,642		0	
Encumbrance Reserve				0		0	
<b>SUBTOTAL</b>	<b>308,521,331</b>	<b>27,963,782</b>	<b>13,633,435</b>	<b>350,118,548</b>	<b>73,247,880</b>	<b>67,992,318</b>	<b>(11,793,933)</b>
<b>TOTAL USE OF FUNDS</b>	<b><u>1,005,417,346</u></b>	<b><u>52,835,847</u></b>	<b><u>28,219,179</u></b>	<b><u>1,086,472,372</u></b>	<b><u>393,945,128</u></b>	<b><u>354,771,568</u></b>	<b><u>(779,820)</u></b>